

UNITED STATES OF AMERICA
UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF MICHIGAN
NORTHERN DIVISION

United States of America,

Plaintiff,

Case No. 2:04-cr-22

v.

Hon. R. Allan Edgar

Kimberly Sue Smith

Defendant.

MEMORANDUM

Loss and Restitution Calculations:

Calculation of Intended Loss for Guidelines Purposes:

Audit	\$165,909.68	
Bounced Checks	190,650.93	
Indianapolis Fraud	<u>20,547.90</u>	
Total		\$377,108.51

Deductions:

Amt defendant repaid prior to commencement of investigation	\$ 2,806.79	
Defendant's snow blower payments	2,000.00	
Defendant's payments on table	7,500.00	
ARC Travel Budget	12,000.00	
Mackinac Is. Trip credit	2,244.23	
Recovered furniture	<u>4,959.00</u>	
Total		<u>\$ 31,510.02</u>

Total calculated intended loss: \$345,598.49

Restitution Calculation:

Intended Loss: \$345,598.49

Deductions:

Bounced Checks \$190,650.93

Value of Snow Blower \$ 3,550.00

Value of Table 2,500.00

Defendant's total repayments (less 2806.79) 43,859.99

Portion of Indianapolis conduct where there was no loss 12,488.00

Total - \$253,048.92
\$101,549.57

Total Restitution: \$92,549.57

Bank of America \$8059.90

American Red Cross \$84,489.67

1/17/06

Date

/s/ R. Allan Edgar

R. ALLAN EDGAR

UNITED STATES DISTRICT JUDGE